

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA)
Plaintiff,)
v.)
HERMAN E. GREER, et al.)
Defendants.)
Civil No. 03-223

JUDGMENT

Having considered the United States' submissions after remand, it is hereby
ADJUDGED, DECREED and ORDERED:

1. Defendant Herman E. Greer is indebted to the United States in the amount of
\$207,241.91, plus interest accruing in accordance with 26 U.S.C. §§ 6601, 6621 and 28
U.S.C. §1961(c)(1) after October 19, 2006.

2. Defendants Helen McKinney, Lisa Whitmire, and Timothy C. Whitmire have
no interest in the property described below.

3. Defendant Transylvania County has a valid lien for unpaid property taxes
against the property described below.

4. The State of North Carolina has a valid lien for unpaid income taxes against the

5. As a result of defendant Herman E. Greer's failure to pay the amounts assessed against him for tax years 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, and 1996, federal tax liens arose in favor of the United States against all property and rights to property belonging to Herman E. Greer, including his interest in real property.

26 U.S.C. §§ 6321 and 6322.

6. The property described as:

Being all of the certain 1.00 acre parcel shown on the survey by Woodrow W. Wilson, RLS, entitle, "Survey for Helen M. McKinney Property," dated 1/17/2003, designated Drawing Number T-1837, and recorded in Plat File 10, slide 205, in the Transylvania County Registry; along with a 45 foot right of way for ingress and egress, connecting the 1.00 acre parcel to U.S. Highway 64, as shown on the said plat.

belongs to Defendant Herman E. Greer.

7. The federal tax liens referenced above attach to defendant Herman E. Greer's interest in the property described as:

Being all of the certain 1.00 acre parcel shown on the survey by Woodrow W. Wilson, RLS, entitle, "Survey for Helen M. McKinney Property," dated 1/17/2003, designated Drawing Number T-1837, and recorded in Plat File 10, slide 205, in the Transylvania County Registry; along with a 45 foot right of way for ingress and egress, connecting the 1.00 acre parcel to U.S. Highway 64, as shown on the said plat.

and are hereby foreclosed.

Signed: November 14, 2006



Lacy H. Thornburg
United States District Judge

